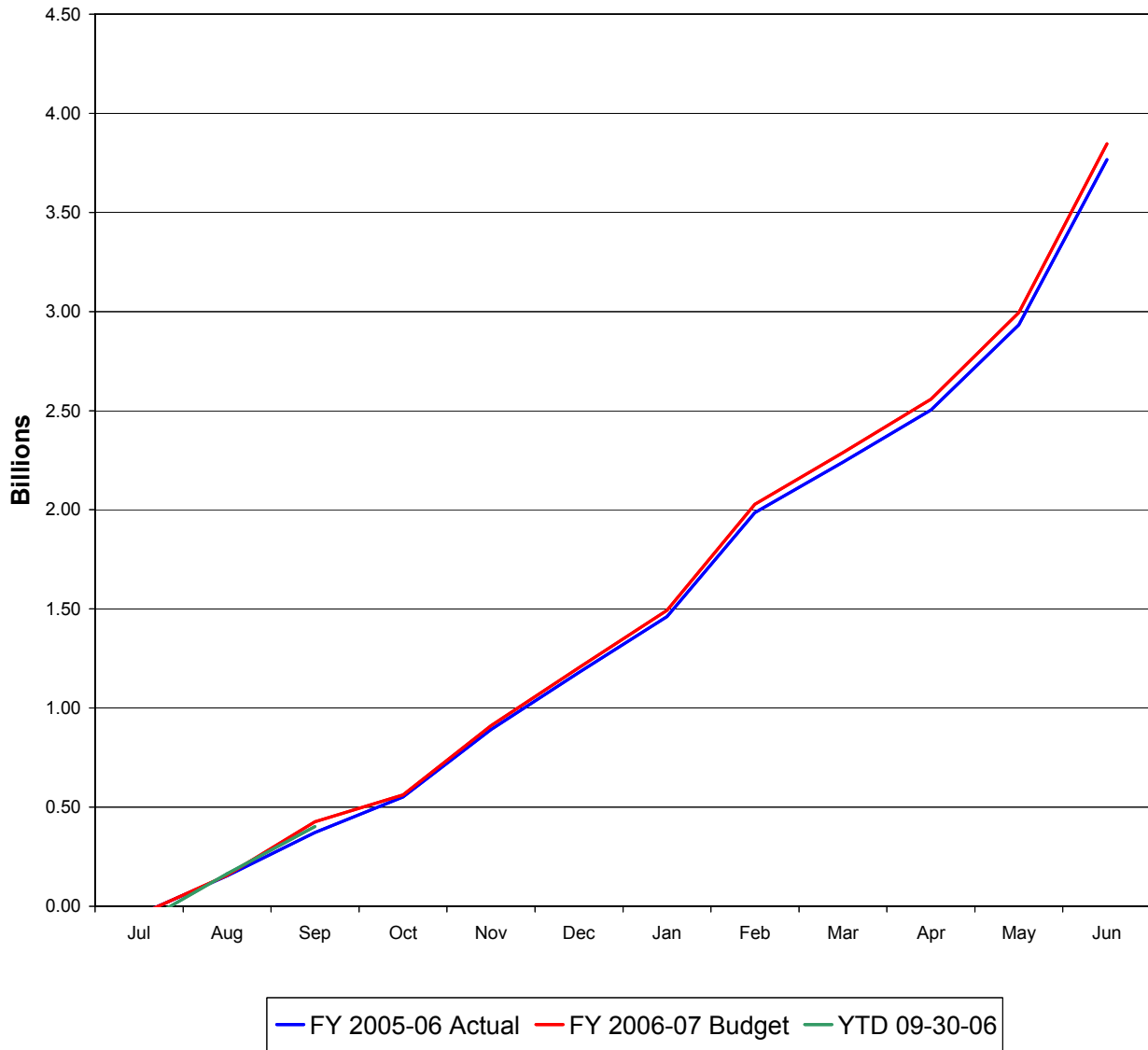


## Revenue



## TOTAL COUNTY REVENUE (Excluding FBA and Reserves)



	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06	Percent Variance Actual to Budget as of 09-30-06
Revenue	3.77	3.85	0.43	0.40	(0.02)	-5.59%
(In Billions of Dollars)						

Source: FS17A101 Revenue Budget to Actual

**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*
<b>PROGRAM I - PUBLIC PROTECTION</b>							
	<b>GENERAL FUND</b>						
026	District Attorney	63,083,583	66,362,790	4,637,118	4,751,855	114,737	2.47%
032	Emergency Management Division	495,946	828,053	(320,877)	(172,183)	148,694	46.34%
041	Grand Jury	440	0	0	0	0	N/A
047	Sheriff Court Operations	34,875,023	41,876,203	(3,900,984)	4,957,669	8,858,654	227.09%
055	Sheriff-Coroner Communications	3,761,072	3,940,928	999,407	532,838	(466,569)	-46.68%
057	Probation	52,158,364	47,669,426	(954,912)	1,939,839	2,894,752	303.14%
058	Public Defender	3,546,530	3,504,840	96,233	283,997	187,765	195.11%
060	Sheriff-Coroner	343,779,004	388,673,365	39,749,095	39,704,600	(44,495)	-0.11%
073	Alternate Defense	4,832,792	5,164,500	500,801	708,855	208,054	41.54%
081	Trial Courts	40,294,215	39,670,000	6,910,831	7,165,165	254,334	3.68%
	<b>PROGRAM I - GENERAL FUND TOTAL</b>	<b>546,826,967</b>	<b>597,690,105</b>	<b>47,716,711</b>	<b>59,872,637</b>	<b>12,155,925</b>	<b>25.48%</b>
	<b>NON-GENERAL FUND</b>						
103	O.C. Methamphetamine Lab Investigation Team	1,228,953	911,308	846	(75,726)	(76,573)	-9046.41%
109	County Automated Fingerprint Identification	771,625	813,000	127,541	138,533	10,992	8.62%
116	Narcotic Forfeiture and Seizure	566,639	275,000	46,677	53,252	6,576	14.09%
118	Sheriff - Regional Narcotics Suppression Program	4,387,605	2,777,718	441,907	625,211	183,305	41.48%
122	Motor Vehicle Theft Task Force	2,669,664	2,728,000	693,996	684,348	(9,648)	-1.39%
12H	Proposition 64 - Consumer Protection	495,958	420,000	158,473	241,750	83,277	52.55%
12J	DNA Identification Fund	497,872	596,000	83,696	98,121	14,425	17.23%
132	Sheriff's Narcotics Program	813,487	565,000	124,287	53,096	(71,191)	-57.28%
134	Orange County Jail	1,609,638	1,195,000	185,501	290,563	105,061	56.64%
13B	Traffic Violator	680,401	570,000	142,246	174,841	32,594	22.91%
13J	Children's Waiting Room	370,234	275,000	33,978	3,762	(30,216)	-88.93%
13P	State Criminal Alien Assistance Program (SCAAP)	7,578,636	550,000	9,302	219,341	210,039	2257.97%
13R	Sheriff-Coroner Replacement & Maintenance	8,856,412	7,843,877	(85,641)	261,390	347,031	405.21%
141	Sheriff's Substation Fee Program	118,007	6,952,679	1,313,701	29,811	(1,283,890)	-97.73%
143	Jail Commissary	7,667,325	6,807,000	1,620,637	1,772,389	151,751	9.36%
144	Inmate Welfare	6,636,941	4,168,992	(169,974)	817,263	987,238	580.82%
14B	County Public Safety Sales Tax Excess Revenue	27,331,998	2,000,000	36,066	796,322	760,257	2107.97%
14D	CAL-ID Operational Costs	46,396	30,000	4,081	10,013	5,932	145.34%
14E	CAL-ID System Costs	2,972,957	2,800,000	106,473	160,241	53,768	50.50%
14G	Sheriff's Supplemental Law Enforcement Service	1,098,405	1,031,567	5,394	11,463	6,068	112.50%
14H	DA's Supplemental Law Enforcement Service	884,729	882,349	633	1,756	1,122	177.29%
14L	Local Law Enforcement Block Grant	260	0	0	0	0	N/A

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*
14Q	Sheriff-Coroner Construction and Facility Development	14,806,819	16,211,829	(2,473,349)	(187,796)	2,285,554	92.41%
14R	Ward Welfare	79,479	112,000	0	0	0	N/A
14U	Court Facilities	1,167,488	1,150,000	183,773	186,885	3,112	1.69%
15N	Delta Special Revenue	22,487	6,000	712	4,260	3,548	498.03%
	<b>PROGRAM I - NON-GENERAL FUND TOTAL</b>	<b>93,360,415</b>	<b>61,672,319</b>	<b>2,590,956</b>	<b>6,371,087</b>	<b>3,780,132</b>	<b>145.90%</b>
	<b>TOTAL PROGRAM I</b>	<b>640,187,381</b>	<b>659,362,424</b>	<b>50,307,667</b>	<b>66,243,724</b>	<b>15,936,057</b>	<b>31.68%</b>
	<b>PROGRAM II - COMMUNITY SERVICES</b>						
	<b>GENERAL FUND</b>						
012	Community Services Agency	11,087,951	11,133,158	(2,288,341)	(1,372,466)	915,875	40.02%
027	Department of Child Support Services	54,741,975	58,173,527	(1,524,416)	2,143,202	3,667,618	240.59%
029	Public Administrator/Public Guardian	3,038,369	2,692,944	697,671	439,935	(257,735)	-36.94%
042	Health Care Agency	395,688,329	457,710,172	71,554,994	55,024,559	(16,530,435)	-23.10%
063	Social Services Agency	371,056,415	380,650,799	17,089,569	22,970,419	5,880,850	34.41%
064	In-Home Supportive Services (IHSS)	17,463,747	19,637,995	4,328,589	2,209,911	(2,118,678)	-48.95%
065	CalWorks Family Group / Unemployed Parents	103,822,341	95,320,696	15,857,326	16,794,967	937,641	5.91%
066	Aid to Families with Dependent Children - Foster Care	91,344,556	95,699,079	15,441,550	14,227,062	(1,214,487)	-7.87%
067	Aid to Refugees	375,093	260,862	19,893	66,860	46,967	236.09%
069	General Relief	857,701	753,078	161,781	166,743	4,963	3.07%
	<b>PROGRAM II - GENERAL FUND TOTAL</b>	<b>1,049,476,476</b>	<b>1,122,032,310</b>	<b>121,338,616</b>	<b>112,671,194</b>	<b>(8,667,422)</b>	<b>-7.14%</b>
	<b>NON-GENERAL FUND</b>						
102	Santa Ana Regional Centre Lease Conveyance	1,869,552	1,436,686	1,560	17,504	15,945	1022.18%
117	O.C. Housing Authority - Operating Reserves	814,458	445,146	97,812	192,779	94,968	97.09%
123	Dispute Resolution Program	690,912	750,000	137,645	126,005	(11,639)	-8.46%
124	Domestic Violence Program	804,425	812,000	188,091	201,151	13,060	6.94%
12C	Child Support Program Development	5,381,966	324,890	0	59,885	59,885	N/A
12S	SSA Donations & Fees	4,408,018	952,000	0	248,673	248,673	N/A
12W	Wraparound Program	21,597,109	9,017,711	0	2,364,383	2,364,383	N/A
136	Community Social Programs	7,263	0	0	0	0	N/A
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	4,489,635	3,615,000	688,157	(131,578)	(819,736)	-119.12%
13N	Orange County Tobacco Settlement	28,237,181	31,573,906	0	0	0	N/A
13S	Emergency Medical Services	6,154,413	6,630,687	768,796	721,383	(47,414)	-6.17%
13T	HCA Purpose Restricted Revenues	741,103	625,000	105,252	190,889	85,636	81.36%
13U	HCA Interest Bearing Purpose Restricted Revenue	703,842	465,000	39,731	112,522	72,791	183.21%
13W	HCA Realignment	3,500,000	0	0	0	0	N/A

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*
13X	Substance Abuse & Crime Prevention Act Fund	9,780,047	7,975,067	0	8,166,357	8,166,357	N/A
13Y	Mental Health Services Act	1,109,262	25,522,200	0	208,115	208,115	N/A
13Z	Bioterrorism Center For Disease Control	3,192,252	3,965,517	0	4,290	4,290	N/A
146	Workforce Investment Act	9,495,561	14,965,329	872,568	580,954	(291,614)	-33.42%
147	HGI Bio Tech Grant	55,305	989,750	0	3,819	3,819	N/A
14T	Facilities Development and Maintenance	4,451,890	1,543,749	1,204,380	540,461	(663,919)	-55.13%
14W	Welfare-to-Work	2	0	0	0	0	N/A
15A	OCDA Santa Ana Heights 1993 Bond Issue	713,444	451,094	133,591	212,483	78,892	59.05%
15B	CEO Single Family Housing	1,011,763	245,000	43,906	161,679	117,773	268.24%
15E	OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing	6,410	7,800	1,108	32,930	31,821	2871.30%
15G	Housing and Community Services	19,536,799	38,941,969	7,302,546	2,985,306	(4,317,240)	-59.12%
15H	CalHome Program Reuse	545,008	0	0	37,076	37,076	N/A
15M	OCHA Admin Fee Reserves 2004	1	0	0	0	0	N/A
15U	Strategic Priority Affordable Housing	0	128,000	N/A	0	N/A	N/A
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	5,062,800	6,025,373	129,942	(4,259,247)	(4,389,189)	-3377.81%
173	OCDA Santa Ana Heights - Surplus	1,405,787	1,220,000	(492,854)	(521,921)	(29,068)	-5.90%
411	OCDA (NDAPP) Projects, 1992 Issue A	63,514	25,000	13,211	30,900	17,689	133.89%
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	116,695	95,000	15,426	26,333	10,907	70.70%
413	OCDA (NDAPP) Projects, 1992 Issue B	50,642	12,000	3,369	16,004	12,635	375.09%
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	114,400	90,000	22,115	18,088	(4,028)	-18.21%
425	OCDA Neighborhood Preservation & Development - Construction	32,871	20,000	8,113	12,366	4,253	52.43%
428	OCDA (NDAPP) - Surplus	785,970	800,000	(377,337)	(364,961)	12,375	3.28%
590	In-Home Supportive Services Public Authority	534,585	558,751	89,113	273,439	184,326	206.85%
	<b>PROGRAM II - NON-GENERAL FUND TOTAL</b>	<b>137,464,885</b>	<b>160,229,625</b>	<b>10,996,242</b>	<b>12,268,064</b>	<b>1,271,822</b>	<b>11.57%</b>
	<b>TOTAL PROGRAM II</b>	<b>1,186,941,361</b>	<b>1,282,261,935</b>	<b>132,334,858</b>	<b>124,939,258</b>	<b>(7,395,600)</b>	<b>-5.59%</b>
	<b>PROGRAM III - INFRASTRUCTURE &amp; ENVIRONMENTAL RESOURCES</b>						
	<b>GENERAL FUND</b>						
034	Watershed & Coastal Resources Division	10,849,600	19,860,278	368,279	(55,144)	(423,424)	-114.97%
040	Utilities	2,113,163	1,921,552	405,290	612,165	206,875	51.04%
080	Resources And Development Management Department	32,232,234	41,511,335	4,083,109	3,248,700	(834,409)	-20.44%
	<b>PROGRAM III - GENERAL FUND TOTAL</b>	<b>45,194,997</b>	<b>63,293,165</b>	<b>4,856,678</b>	<b>3,805,721</b>	<b>(1,050,958)</b>	<b>-21.64%</b>
	<b>NON-GENERAL FUND</b>						
106	County Tidelands - Newport Bay	3,693,908	3,596,406	681,220	765,022	83,802	12.30%
108	Dana Point Tidelands	24,662,346	96,620,900	19,831,578	5,913,472	(13,918,106)	-70.18%

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

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113	Building and Safety	10,194,309	9,166,336	1,982,610	2,412,585	429,975	21.69%
114	Fish and Game Propagation	6,130	5,650	1,945	2,431	486	25.00%
115	Road	44,126,062	70,433,106	11,294,471	8,751,142	(2,543,329)	-22.52%
119	Public Library - Capital	2,057,669	8,334,331	200,522	72,424	(128,099)	-63.88%
120	Public Library	35,141,859	36,248,375	1,759,364	1,609,209	(150,156)	-8.53%
128	Survey Monument Preservation	70,781	82,600	20,974	16,460	(4,514)	-21.52%
129	Off-Highway Vehicle Fees	10,072	63,400	58,595	136,280	77,685	132.58%
12K	Dana Point Marina DBW Loan Reserve	362,250	547,418	0	2,837	2,837	N/A
137	Parking Facilities	5,167,735	5,324,800	708,227	743,174	34,947	4.93%
140	Air Quality Improvement	165,927	152,088	9,092	8,103	(989)	-10.88%
148	Foothill Circulation Phasing Plan	3,402,515	14,235,415	821,564	223,515	(598,048)	-72.79%
15K	Limestone Regional Park Mitigation Endowment	12,209	8,756	2,315	3,721	1,406	60.71%
274	IWMD Corrective Action Escrow	41,183	54,000	7,334	8,907	1,573	21.45%
275	IWMD - Environmental Reserve	8,118,092	8,990,192	702,347	807,753	105,406	15.01%
277	IWMD - Rate Stabilization	5,070,755	3,100,000	70,768	219,745	148,977	210.52%
279	IWMD - Landfill Post-Closure Maintenance	3,674,447	9,462,032	1,282,672	791,559	(491,113)	-38.29%
280	Airport - Operating Enterprise	110,020,504	107,696,022	27,361,929	26,624,517	(737,412)	-2.70%
281	John Wayne Airport Construction	5,030,289	116,421,280	0	30,725	30,725	N/A
283	John Wayne Airport Debt Service	21,156,939	37,767,125	16,568,612	11,190,898	(5,377,714)	-32.46%
284	Frank R. Bowerman/Bee Canyon Landfill Escrow	3,307,126	3,743,122	121,509	191,666	70,157	57.74%
285	IWMD Bankruptcy Recovery Plan	22,041,554	21,476,800	3,987,138	3,899,353	(87,785)	-2.20%
286	Brea-Olinda Landfill Escrow	4,491,167	5,117,996	315,392	460,696	145,304	46.07%
287	Prima Deshecha Landfill Escrow	1,548,455	1,762,603	97,025	143,280	46,255	47.67%
288	Santiago Canyon Landfill Escrow	65,701	0	0	0	0	N/A
299	Integrated Waste Management Department Enterprise	111,190,357	95,159,662	15,544,480	19,699,359	4,154,879	26.73%
400	Flood Control District	76,477,126	69,893,707	5,082,711	5,445,555	362,844	7.14%
403	Santa Ana River Environmental Enhancement	11,903	3,000	921	3,892	2,971	322.57%
404	Flood Control District - Capital	8,672,457	9,055,000	2,754,376	2,829,077	74,701	2.71%
405	Harbors, Beaches and Parks CSA No. 26	57,653,207	69,591,499	5,708,057	1,867,756	(3,840,300)	-67.28%
406	Harbors, Beaches & Parks Capital	13,136,807	35,030,337	0	99,859	99,859	N/A
459	North Tustin Landscape & Lighting Assessment District	470,772	476,243	27,254	31,700	4,446	16.31%
468	County Service Area #13 - La Mirada	2,849	3,032	221	218	(3)	-1.36%
475	County Service Area #20 - La Habra	11,154	9,539	866	1,314	449	51.82%
477	County Service Area #22 - East Yorba Linda	40,818	42,685	1,109	1,044	(64)	-5.81%
	<b>PROGRAM III - NON-GENERAL FUND TOTAL</b>	<b>581,307,434</b>	<b>839,675,457</b>	<b>117,007,198</b>	<b>95,009,247</b>	<b>(21,997,951)</b>	<b>-18.80%</b>
	<b>TOTAL PROGRAM III</b>	<b>626,502,430</b>	<b>902,968,622</b>	<b>121,863,876</b>	<b>98,814,968</b>	<b>(23,048,909)</b>	<b>-18.91%</b>

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

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<b>PROGRAM IV - GENERAL GOVERNMENT SERVICES</b>							
	<b>GENERAL FUND</b>						
002	Assessor	11,950,381	7,464,357	(6,560,865)	(11,325,915)	(4,765,050)	-72.63%
003	Auditor-Controller	7,264,317	7,615,303	774,484	670,073	(104,412)	-13.48%
006	Board of Supervisors - 1st District	203	0	0	0	0	N/A
007	Board of Supervisors - 2nd District	3	0	0	0	0	N/A
008	Board of Supervisors - 3rd District	3	0	0	0	0	N/A
009	Board of Supervisors - 4th District	35	0	0	0	0	N/A
010	Board of Supervisors - 5th District	3	0	0	0	0	N/A
011	Clerk of the Board	157,379	144,327	1,133	2,947	1,814	160.05%
017	County Executive Office	2,093,518	2,296,066	294,116	369,274	75,157	25.55%
025	County Counsel	1,785,755	1,510,000	323,075	396,526	73,451	22.74%
031	Registrar of Voters	2,321,042	16,927,516	503,831	733,877	230,046	45.66%
054	Human Resources Department	45,360	6,000	26	240	214	830.46%
059	Clerk-Recorder	15,488,880	17,496,309	4,706,731	3,188,334	(1,518,397)	-32.26%
074	Treasurer-Tax Collector	9,896,743	10,187,277	294,632	(273,100)	(567,732)	-192.69%
079	Internal Audit	39,338	37,440	632	949	317	50.20%
<b>PROGRAM IV - GENERAL FUND TOTAL</b>		<b>51,042,958</b>	<b>63,684,595</b>	<b>337,795</b>	<b>(6,236,796)</b>	<b>(6,574,591)</b>	<b>-1946.32%</b>
	<b>NON-GENERAL FUND</b>						
107	Remittance Processing Equipment Replacement	76,135	68,478	18,398	23,426	5,027	27.32%
127	Property Tax Admin State Grant	416,146	203,406	29,767	70,680	40,913	137.44%
12D	Clerk Recorder's Special Revenue Fund	4,989,315	4,927,629	1,514,745	1,082,556	(432,189)	-28.53%
12P	Assessor Property Characteristics Revenue	568,014	55,000	0	49,663	49,663	N/A
135	Real Estate Development Program	399,318	389,727	130,036	145,746	15,710	12.08%
<b>PROGRAM IV - NON-GENERAL FUND TOTAL</b>		<b>6,448,928</b>	<b>5,644,240</b>	<b>1,692,947</b>	<b>1,372,071</b>	<b>(320,876)</b>	<b>-18.95%</b>
<b>TOTAL PROGRAM IV</b>		<b>57,491,886</b>	<b>69,328,835</b>	<b>2,030,742</b>	<b>(4,864,725)</b>	<b>(6,895,467)</b>	<b>-339.55%</b>
<b>PROGRAM V - CAPITAL IMPROVEMENTS</b>							
	<b>GENERAL FUND</b>						
036	Capital Projects	5,396,438	44,363,393	(457,216)	0	457,216	100.00%
<b>PROGRAM V - GENERAL FUND TOTAL</b>		<b>5,396,438</b>	<b>44,363,393</b>	<b>(457,216)</b>	<b>0</b>	<b>457,216</b>	<b>-100.00%</b>

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		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*
	<b>NON-GENERAL FUND</b>						
104	Criminal Justice Facilities - Accumulative Capital Outlay	5,278,473	4,302,029	571,769	785,392	213,623	37.36%
105	Courthouse Temporary Construction	4,437,575	3,348,573	493,498	716,735	223,237	45.24%
112	County Infrastructure Project	189,933	170,000	22,879	41,551	18,672	81.61%
15L	800 MHz CCCS	2,720,654	3,043,848	(154,691)	854,413	1,009,104	652.33%
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction	214,222	200,000	26,750	46,752	20,002	74.77%
429	Arbitrage Rebate	56,856	77,000	10,473	12,191	1,718	16.40%
431	Special Assessment-Top of the World Improvement	2,118	0	0	650	650	N/A
480	CFD 99-1 Series A of 1999 Ladera - Construction	14,557	0	0	2,942	2,942	N/A
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction	63,470	50,000	6,064	12,304	6,240	102.90%
483	Rancho Santa Margarita CFD 86-1(A) -Construction	7,326	0	0	1,636	1,636	N/A
486	Ladera CFD 2002-01 Construction	1,092,560	200,000	30,683	153,786	123,103	401.21%
497	Lomas Laguna CFD 88-2 - Construction	14,129	10,000	1,339	3,197	1,858	138.71%
498	Foothill Ranch CFD 87-4 (A) 1997 - Construction	1	0	0	0	0	N/A
510	Baker Ranch CFD 87-6 - Construction	18,965	15,000	2,009	4,289	2,280	113.45%
514	Santa Teresita CFD 87-9 - Construction	2,386	2,000	268	539	271	100.97%
522	Newport Coast AD 01-1 Construction Group 2	2,254,234	0	0	8,221	8,221	N/A
524	Assessment District 01-1 Newport Coast IV - Constructruction	177,944	80,000	13,669	29,554	15,885	116.21%
528	Mission Viejo CFD 87-3 (A of 1990) -Construction	12,486	0	0	121	121	N/A
529	CFD 2004-1 Ladera Construction	2,561,901	600,000	82,804	551,965	469,161	566.59%
531	Newport Coast AD 01-1 Construction '06 Variables	15,840,125	95,000	0	55,405	55,405	N/A
532	CFD 01-1 Ladera - Construction	338,113	155,000	21,190	65,527	44,337	209.24%
542	Santa Teresita CFD 87-9 (A of 1991) - Construction	4,282	2,000	30	509	479	1614.98%
546	CFD 00-1 (Series A of 2000) Ladera -Construction	58,051	15,000	2,019	12,394	10,375	513.80%
550	Assessment District 92-1 Newport Ridge - Construction	15,893	2,500	2,049	10,925	8,876	433.22%
552	Assessment District 92-1 Newport Ridge (B) - Construction	110,934	100,000	29,382	36,047	6,665	22.69%
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction	302,715	10,000	43	2,951	2,907	6708.49%
554	CFD 2003-1 Ladera Construction	1,546,687	400,000	62,970	315,273	252,302	400.67%
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	2,572	2,000	272	554	282	103.81%
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	34,979	1,000	4	507	503	12367.88%
	<b>PROGRAM V - NON-GENERAL FUND TOTAL</b>	<b>37,374,142</b>	<b>12,880,950</b>	<b>1,225,474</b>	<b>3,726,329</b>	<b>2,500,856</b>	<b>204.07%</b>
	<b>TOTAL PROGRAM V</b>	<b>42,770,580</b>	<b>57,244,343</b>	<b>768,257</b>	<b>3,726,329</b>	<b>2,958,072</b>	<b>385.04%</b>

Source: FS17A101 Revenue Budget to Actual

\*Variance explanations are provided following this document for variances greater than 10% and \$100,000, or greater than \$1,000,000



**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*
<b>PROGRAM VI - DEBT SERVICE</b>							
	<b>GENERAL FUND</b>						
016	2005 Lease Revenue Refunding Bonds	70,084,228	71,265,339	(2,524,496)	6,893,533	9,418,029	373.07%
019	Capital Acquisition Financing	5,428,717	6,064,064	0	0	0	N/A
021	2005 Refunding Recovery Bonds	155,650,646	300,000	0	4,308	4,308	N/A
022	Prepaid Pension Obligation	105,990,520	0	0	0	0	N/A
	<b>PROGRAM VI - GENERAL FUND TOTAL</b>	<b>337,154,111</b>	<b>77,629,403</b>	<b>(2,524,496)</b>	<b>6,897,840</b>	<b>9,422,337</b>	<b>-373.24%</b>
	<b>NON-GENERAL FUND</b>						
15J	Pension Obligation Bonds Debt Service	12,874,774	8,205,523	2,189,818	2,943	(2,186,874)	-99.87%
15P	Refunding Recovery Bonds	5,127,031	0	0	0	0	N/A
15Q	Pension Obligation Bond Amortization	23,116,257	12,000,000	0	0	0	N/A
15W	1996 Recovery Certificates of Participation (A)	129,538	40,000	5,435	28,004	22,569	415.26%
172	OCDA Debt Service (Santa Ana Heights)	10,836,311	10,491,803	2,380,334	744,969	(1,635,365)	-68.70%
427	OCDA (NDAPP) - Debt Service	18,518,376	16,617,418	445,513	(686,278)	(1,131,791)	-254.04%
433	Golden Lantern Reassessment District 94-1 Debt Service	1,629,772	1,530,000	62,860	75,034	12,174	19.37%
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	24,817,691	1,615,000	998	10,841	9,842	985.84%
482	Special Mello-Roos Reserve	329,368	250,000	33,499	74,439	40,940	122.21%
484	Rancho Santa Margarita CFD 86-2 - Debt Service	1,769,714	1,745,000	13,836	26,625	12,790	92.44%
487	Ladera CFD 2002-01 Debt Service	4,148,732	4,040,000	41,219	74,835	33,617	81.56%
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	2,969,146	2,885,000	9,091	32,452	23,361	256.97%
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	938,188	725,000	2,057	7,935	5,878	285.73%
492	Mission Viejo CFD 87-3 (A) - Debt Service	4,586,355	4,510,000	13,318	34,538	21,220	159.33%
494	Aliso Viejo CFD 88-1 - Debt Service	18,075,410	17,125,000	127,269	231,755	104,486	82.10%
496	Lomas Laguna CFD 88-2 - Debt Service	202,017	190,000	5,949	1,828	(4,121)	-69.27%
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	824,306	805,000	2,486	6,460	3,974	159.82%
503	Portola Hills CFD 87-2(A) - Debt Service	2,488,461	2,250,000	72,690	17,016	(55,675)	-76.59%
505	Foothill Ranch CFD 87-4 - Debt Service	7,337,640	7,230,083	52,899	65,196	12,297	23.25%
507	Irvine Coast Assessment District 88-1 - Debt Service	5,130,137	4,560,000	123,226	214,445	91,219	74.03%
509	Rancho Santa Margarita CFD 87-5B - Debt Service	2,359,299	2,250,000	5,734	17,855	12,121	211.37%
511	Baker Ranch CFD 87-6 - Debt Service	1,153,410	950,000	2,415	10,662	8,247	341.55%
513	Coto de Caza CFD 87-8 - Debt Service	2,637,679	2,550,000	6,278	23,503	17,225	274.37%
515	Santa Teresita CFD 87-9 - Debt Service	689,445	670,000	2,191	6,292	4,101	187.17%
516	Assessment Dist 01-1 Ziani Project-Debt Service	570,681	550,000	3,711	6,653	2,943	79.29%
517	Rancho Santa Margarita CFD 87-5C - Debt Service	1,367,319	1,325,000	3,371	12,515	9,143	271.20%
519	Los Alisos CFD 87-7 - Debt Service	1,809,850	1,735,000	5,301	16,562	11,261	212.43%
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	1,115,926	1,070,000	3,008	10,363	7,355	244.50%

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*
523	Newport Coast AD 01-1 Group 2 Debt Service	9,400,766	800,000	0	3,294	3,294	N/A
525	Assessment District 01-1 Newport Coast IV - Debt Service	5,918,725	25,000	29	19,890	19,861	69219.02%
52T	Newport Coast AD 01-1 Conversion #1 DS	1,376,970	1,340,000	6,715	14,639	7,923	117.99%
530	CFD 2004-1 Ladera Debt Service	4,419,856	4,350,000	43,050	80,467	37,417	86.92%
533	CFD 01-1 Ladera - Debt Service	35,547,050	2,070,000	1,212	15,563	14,351	1183.70%
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	31,731,487	2,020,000	1,234	13,550	12,316	997.92%
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,166,935	1,140,000	3,609	11,269	7,661	212.28%
551	Assessment District 92-1 Newport Ridge - Debt Service	736,400	710,000	15,586	17,814	2,227	14.29%
555	CFD 2003-1 Ladera Debt Service	3,558,827	3,425,000	33,846	66,516	32,669	96.52%
599	O. C. Special Financing Authority Debt Service	44,529,402	40,385,532	(1,782,886)	0	1,782,886	100.00%
	<b>PROGRAM VI - NON-GENERAL FUND TOTAL</b>	<b>295,939,252</b>	<b>164,180,359</b>	<b>3,936,902</b>	<b>1,310,444</b>	<b>(2,626,458)</b>	<b>-66.71%</b>
	<b>TOTAL PROGRAM VI</b>	<b>633,093,362</b>	<b>241,809,762</b>	<b>1,412,406</b>	<b>8,208,284</b>	<b>6,795,878</b>	<b>481.16%</b>
	<b>PROGRAM VII - INSURANCE, RESERVES &amp; MISC</b>						
	<b>GENERAL FUND</b>						
004	Miscellaneous	238,840,446	292,329,455	55,942,840	49,615,474	(6,327,366)	-11.31%
056	Employee Benefits	1,119,282	1,332,471	1,032,193	844,186	(188,007)	-18.21%
	<b>PROGRAM VII - GENERAL FUND TOTAL</b>	<b>239,959,728</b>	<b>293,661,926</b>	<b>56,975,033</b>	<b>50,459,660</b>	<b>(6,515,373)</b>	<b>-11.44%</b>
	<b>NON-GENERAL FUND</b>						
13A	Litigation Reserve - Escrow Agent FTCI	7,589	3,000	408	1,641	1,233	302.48%
145	Revenue Neutrality	3,946,459	3,776,209	75,224	151,426	76,201	101.30%
14A	Option B Pool Participants Registered Warrants	854,236	800	0	144	144	186812.78%
14C	Class B-27 Registered Warrants	89	30,030	4,072	19	(4,052)	-99.53%
14F	Deferred Compensation Reimbursement (HR)	83,070	100,602	14,018	16,659	2,641	18.84%
14X	Tobacco Settlement	79,468	50,000	7,575	11,817	4,242	56.00%
14Y	Indemnification Reserve	47,115	25,316	3,440	10,185	6,746	196.11%
14Z	Litigation Reserve	149,364	70,000	9,511	32,290	22,779	239.50%
15S	Designated Special Revenue	5,530,289	2,508,110	0	0	0	N/A
15Z	Plan of Adjustment Available Cash	6,789,258	8,801,968	36,254	35,372	(882)	-2.43%
289	Information Technology Internal Service Fund	45,433,361	49,678,699	10,686,079	9,781,081	(904,998)	-8.47%
290	Health Maintenance Organization Health Plans ISF	85,090,098	85,506,304	22,643,394	18,908,924	(3,734,470)	-16.49%
291	Unemployment Insurance Internal Service Fund	2,059,454	1,697,450	408,993	387,848	(21,144)	-5.17%
292	Self-Insured PPO Health Plans ISF	63,512,353	59,894,219	14,998,854	13,947,891	(1,050,964)	-7.01%
293	Workers' Compensation Internal Service Fund	51,148,705	42,665,066	278,699	826,335	547,636	196.50%
294	Property and Casualty Risk Internal Service Fund	24,525,507	25,106,900	194,062	329,479	135,418	69.78%

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-06 Fav/(Unfav)*
295	Retiree Medical Internal Service Fund	18,765,287	28,533,242	5,610,863	6,464,765	853,902	15.22%
296	Transportation Internal Service Fund	20,459,845	22,063,500	2,454,560	1,997,021	(457,539)	-18.64%
297	Reprographics Internal Service Fund	3,676,483	4,548,281	1,001,267	690,203	(311,064)	-31.07%
298	Self-Insured Benefits Internal Service Fund	3,541,048	3,598,155	787,917	712,634	(75,283)	-9.55%
29Z	Life Insurance Internal Service Fund	3,949,173	1,206,249	954,486	218,919	(735,567)	-77.06%
	<b>PROGRAM VII - NON-GENERAL FUND TOTAL</b>	<b>339,648,252</b>	<b>339,864,100</b>	<b>60,169,675</b>	<b>54,524,652</b>	<b>(5,645,023)</b>	<b>-9.38%</b>
	<b>TOTAL PROGRAM VII</b>	<b>579,607,980</b>	<b>633,526,026</b>	<b>117,144,708</b>	<b>104,984,312</b>	<b>(12,160,396)</b>	<b>-10.38%</b>
	<b>GENERAL FUND TOTAL</b>	<b>2,275,051,674</b>	<b>2,262,354,897</b>	<b>228,243,121</b>	<b>227,470,257</b>	<b>(772,865)</b>	<b>-0.34%</b>
	<b>NON-GENERAL FUND TOTAL</b>	<b>1,491,543,307</b>	<b>1,584,147,050</b>	<b>197,619,392</b>	<b>174,581,894</b>	<b>(23,037,499)</b>	<b>-11.66%</b>
	<b>TOTAL ALL FUNDS</b>	<b>3,766,594,981</b>	<b>3,846,501,947</b>	<b>425,862,514</b>	<b>402,052,150</b>	<b>(23,810,363)</b>	<b>-5.59%</b>

Source: FS17A101 Revenue Budget to Actual

\*Variance explanations are provided following this document for variances greater than 10% and \$100,000, or greater than \$1,000,000

**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
<b>PROGRAM I - PUBLIC PROTECTION</b>		
	<b>GENERAL FUND</b>	
032	Emergency Management Division	The actual as of 9/30/06 reflects FY 2005-06 Year-End Accrual for Environmental Management Agency revenue reimbursement that has not yet been received.
047	Sheriff Court Operations	The actual as of 09/30/06 is higher due to a Journal Voucher for \$4,650,457 that was processed in June 2006 for Court Security Services that was suppose to be reversed in July 2006 by the Auditor-Controller. The A/C is aware of this problem and will be reversing the JV by the end of the month.  The Budget as of 09-30-06 based on prior year actuals is lower due to a delay in FY 2004-05 Court Security billings, which was processed in FY 2005-06.  Monthly Superior Court billings for FY 2006-07 totaling \$6,886,506 have been submitted to the Auditor-Controller, which will result in an increase in revenue for the 2nd Quarter.
055	Sheriff-Coroner Communications	The Actual as of 9/30/06 is higher than Budget as of 9/30/06, due to 1st quarter Backbone Cost Sharing revenue not yet recognized due to delayed billing.
057	Probation	Two programs, Juvenile Probation Camps Funding (JPCF) and Foster Care Maintenance Subvention (Title IV-E) account for the entirety of the variance. In FY 05-06, revenue recognition was delayed on both programs until the second quarter. In the current FY 06-07, revenue recognition is more timely and within Departmental expectations of performance against budget. The year-over-year favorable change is \$1.2 million in JPCF and \$1.8 million in Title IV-E funds, totalling \$3.0 million for this budget snapshot.
058	Public Defender	The reimbursement from the State for Trial Court Funding as well as fee collections, have been paid timely, therefore increasing the revenue earlier in the fiscal year.
073	Alternate Defense	Reimbursements for Welfare and Institution 300 cases greater than prior year due to increased case costs.
	<b>NON-GENERAL FUND</b>	
118	Sheriff - Regional Narcotics Suppression Program	Current Year Actual as of 9/30/06 is higher, due to realizing increased Federal Asset Forfeiture revenue during the 1st Qtr. of FY 2006-07.
134	Orange County Jail	The Revenue Actual as of 9/30/06 is higher than the Budget as of 9/30/06 due to increased Court Fines revenue, resulting in an increase in interest earnings.
13P	State Criminal Alien Assistance Program (SCAAP)	The Revenue Actual as of 9/30/06 is higher than the Budget as of 9/30/06 due to an increase in the cash balance, resulting in an increase in interest earnings.
13R	Sheriff-Coroner Replacement & Maintenance	The Revenue Actual as of 9/30/06 is higher than the Budget as of 9/30/06 due to an increase in the cash balance, resulting in an increase in interest earnings.
141	Sheriff's Substation Fee Program	Project deferred to future years.
144	Inmate Welfare	The Revenue Actual as of 9/30/06 is higher than the Budget as of 9/30/06, due to an increase in telephone commissions, resulting in an increase in interest earnings.
14B	County Public Safety Sales Tax Excess Revenue	Increase in interest revenue due to larger than anticipated cash balance.
14Q	Sheriff-Coroner Construction and Facility Development	Expenditures expected to occur in future periods based on construction schedule.

Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
<b>PROGRAM II - COMMUNITY SERVICES</b>		
<b>GENERAL FUND</b>		
012	Community Services Agency	Outstanding FY 05-06 year-end accruals were less at the same time this fiscal year than previous fiscal year.
027	Department of Child Support Services	Primarily due to FY 05-06 revenue deferred to FY 06-07.
029	Public Administrator/Public Guardian	Variance is due to timing issues involved in processing Court approval of PA/PG fees. Accordingly, PA/PG expects to record approximately \$295,000 in revenue in the first month of the second quarter of FY 06/07.
042	Health Care Agency	Realignment VLF for FY 06-07 spreads to Social Services monthly rather than quarterly (no impact to final fiscal year projections); the timing on Tobacco Settlement Revenue and State funding allocation bookings vary from year-to-year (no impact to final fiscal year projections)
063	Social Services Agency	The FY 2005/06 deferred revenue (recorded in FY 2006-07) was approximately \$6 million higher than the FY 2004-05 deferred revenue (recorded in FY 2005-06).
064	In-Home Supportive Services (IHSS)	Actual revenue as of 9-30-06 is less than budget at 9-30-06 based on prior year actuals primarily due to \$2.8 million in one-time realignment revenue based on past caseload growth that was recorded in FY 2005-06.
066	Aid to Families with Dependent Children - Foster Care	Variance is due to one-time realignment revenue, based on past caseload growth, recorded in FY 2005-06, but not in the current year. In addition, overall welfare repayments are lower.
<b>NON-GENERAL FUND</b>		
12S	SSA Donations & Fees	Fund 12S was established in the 2nd quarter of FY 2005-06 to replace various trust funds in accordance with GASB 34. Variance exists because Fund 12S did not have comparable budgeted revenues as of 9/30/05.
12W	Wraparound Program	Fund 12W was established in the 3rd quarter of FY 2005-06 to replace Trust Fund 248 in accordance with GASB 34. Variance exists due to the fact that Fund 12W did not have comparable budgeted revenues as of 9/30/05.
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	Medi-Cal Administrative Activities and Targeted Case Management funds are not allocated consistently by the State from year to year.
13X	Substance Abuse & Crime Prevention Act Fund	Variance is due to difference in State allocation of Prop. 36 funds. First allocation of Prop. 36 funds for FY 2005/06 was January 2006. In the current year, the first allocation of Prop. 36 funds was received in September 2006.
13Y	Mental Health Services Act	Revenues booked to date for FY 06-07 are interest earned on deferred revenue cash balances; FY 05-06 was the first year of operation for this fund, with no balances in the earlier part of the year generating interest.
146	Workforce Investment Act	This variance is due to the perpetual delay of reimbursements from State and Federal revenue sources as a result of the tardiness in invoicing from contract providers.
14T	Facilities Development and Maintenance	Variance is due to a one-time realignment revenue allocation, based on past caseload growth, recorded in FY 2005-06, but not in the current year. In addition, leasing commission revenue was recorded in the prior year, but not in the current year.
15B	CEO Single Family Housing	Variance is due to significantly more cash available for distribution from 2005-06 claims.
15G	Housing and Community Services	Actual revenues (and expenditures) vary year to year depending on the timing of each project as well as the quantity of projects that HCS partakes. Funds can only be expended, and revenues for reimbursements can only be incurred, upon full completion of projects.
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	Accruals of redevelopment monies of approximately \$4.5 million have not yet been transferred in as revenues from CEO agency 017.
590	In-Home Supportive Services Public Authority	Actual revenue is higher than budgeted due to the FY 2005-06 4th quarter state and federal reimbursements being deferred per GASB 33 and booked in FY 2006-07.

Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
<b>PROGRAM III - INFRASTRUCTURE &amp; ENVIRONMENTAL RESOURCES</b>		
<b>GENERAL FUND</b>		
034	Watershed & Coastal Resources Division	Negative revenue as of 9/30/06 is due to accrual reversals completed by the Auditor-Controller in July of 2006. Account receivable postings of approximately \$240K are pending as of this date. Once postings are made (contingent on processing of invoices), the negative revenue figure will be offset by this \$240K. Pending invoices are related to the San Diego Creek and the Coyote/Carbon Creek programs. The revenue should be received in October or November 2006.
040	Utilities	Increase revenue due to increase utilities costs.
080	Resources And Development Management Department	Variance is due primarily to: Revenue from Charges for Services which is lower than anticipated due to lower reimbursable indirect charges and less direct billable hours. Revenue is only recovered if reimbursable costs are expensed. Note: percentage of FY 06/07 Budget to Actual for Sept. 2006 is 8% which is consistent with the FY 05/06 Budget to Actual for Sept. 2005 of 7%.
<b>NON-GENERAL FUND</b>		
108	Dana Point Tidelands	The Dana Point Harbor Department plans to issue bonds late in the fiscal year. Due to the timing, these one-time revenues will not match prior year actual comparison.
113	Building and Safety	In the 4th Quarter of FY05/06, the Board approved three Building Plan Check Consulting firms to provide services to Planning & Development Services during peak workload periods and extended employee absences. This variance is primarily due to retaining these Plan Check consultants, who are working to reduce a current backlog.
115	Road	Charges for Services revenue is lower than anticipated as interfund billings are below the level that they were at this time last year.
119	Public Library - Capital	Income received YTD is related to interest and passport sales. Revenue for capital projects is realized at end the of year so as appropriations and revenue for capital projects increase so would the shifting of a higher percentage of the revenue to the end of the year.
148	Foothill Circulation Phasing Plan	Miscellaneous revenue, where the majority of project reimbursements are budgeted, are lower than initially anticipated. This is the result of project schedules changing and priorities being readjusted.
275	IWMD - Environmental Reserve	Favorable variance due to <b>a)</b> Higher Cash Balance/ Interest Earnings <b>b)</b> Distribution of available cash to Bankruptcy Claimants <b>c)</b> Self Haul tonnage assumption (please see Fund 299 explanation)
277	IWMD - Rate Stabilization	Favorable variance due to <b>a)</b> Higher Cash Balance/Interest Earnings <b>b)</b> A more minimal Transfer-In from Fund 299 was budgeted/necessary to meet bond requirements in FY 06/07.
279	IWMD - Landfill Post-Closure Maintenance	A more sizable budget in FY 06/07 exists due to an Operating Transfer-In from Fund 299 Enterprise that will be occurring at fiscal year end to match anticipated increases in liability in Object 2490 Landfill Closure Cost. This transfer was unnecessary in FY 05/06, thus only interest earnings were realized.
283	John Wayne Airport Debt Service	Unfavorable variance is attributable to the fact that the FY 06-07 Revenue Budget includes Public Facilities Charge (PFC)--a new revenue source. Substantial collection of this revenue commenced in the month of September 2006.
286	Brea-Olinda Landfill Escrow	Favorable variance due to <b>a)</b> Self Haul tonnage assumption (please see Fund 299 explanation) <b>b)</b> Increased tonnage revenue equals increased cash and interest earnings based on that amount.
299	Integrated Waste Management Department Enterprise	Favorable variance due to greater then anticipated tonnnage being received. During the FY 06/07 budget process it was thought that a ban of Self Haul tonnage would occur. The ban did not occur and the fund additionally received a \$19 surcharge that wasn't anticipated. This Self Haul surcharge is segregated within this fund.
405	Harbors, Beaches and Parks CSA No. 26	Grant accrual reversals higher in FY 06-07 by \$2.5M. Accounts receivables postings for State Grants Prop 40 and 12 to be received is approximately \$3.1M.

Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
<b>PROGRAM IV - GENERAL GOVERNMENT SERVICES</b>		
<b>GENERAL FUND</b>		
002	Assessor	Revenues & variance reflected as negative due to timing of Auditor-Controller's accrual reversals each year. The Assessor Department has no control over the accounting and booking of revenue.
003	Auditor-Controller	Delay in cost recoveries of Satellite Accounting charges from host agencies due to timing of cost applies and revenue recorded through job cost system.
031	Registrar of Voters	Variance due to timing of State reimbursements in FY 06/07 versus FY 05/06.
059	Clerk-Recorder	Real Estate market has slowed, and it has had an impact on the number of property documents recorded.
074	Treasurer-Tax Collector	Variance is due to revenues that have not yet been received, but will be recognized later this fiscal year.
<b>NON-GENERAL FUND</b>		
12D	Clerk Recorder's Special Revenue Fund	Real Estate market has slowed, and it has had an impact on the number of property documents recorded.
<b>PROGRAM V - CAPITAL IMPROVEMENTS</b>		
<b>GENERAL FUND</b>		
036	Capital Projects	The variance is due to \$67K State revenue received in FY 05-06 for the Construction Cost reimbursement/grant. No such revenue is budgeted for FY 06-07. Also, variance is high because FY 06-07 total budget is higher than FY 05-06.
<b>NON-GENERAL FUND</b>		
104	Criminal Justice Facilities - Accumulative Capital Outlay	The variance is due to increased Fines, Fees, and Penalties Revenue from Courts.
105	Courthouse Temporary Construction	The variance is due to increased Fines, Fees, and Penalties Revenue from Courts.
15L	800 MHz CCCS	The Actual as of 9/30/06 is higher than the Budget as of 9/30/06, due to the realization of Urban Areas Security Initiative (UASI) and Homeland Security (HS) grants revenue.
486	Ladera CFD 2002-01 Construction	Construction spending has slowed causing higher than anticipated interest earnings.
529	CFD 2004-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings
554	CFD 2003-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings
<b>PROGRAM VI - DEBT SERVICE</b>		
<b>GENERAL FUND</b>		
016	2005 Lease Revenue Refunding Bonds	FY 06/07 reflects normal revenue activity for receipt of previously intercepted revenue. In the 1st quarter of FY05/06 there were 2 months of intercepted revenue that was recorded after the 1st quarter.
<b>NON-GENERAL FUND</b>		
15J	Pension Obligation Bonds Debt Service	Effective with 96COPS refunding, annual surplus transfer authorized to be directed to General Fund instead.
172	OCDA Debt Service (Santa Ana Heights)	Unsecured property tax revenue decreased in the 1st quarter.
427	OCDA (NDAPP) - Debt Service	Variance due to timing difference in recording receipt of low mod housing transfer from Fund 171.
494	Aliso Viejo CFD 88-1 - Debt Service	Interest earnings higher than anticipated.

Source: County agencies/departments

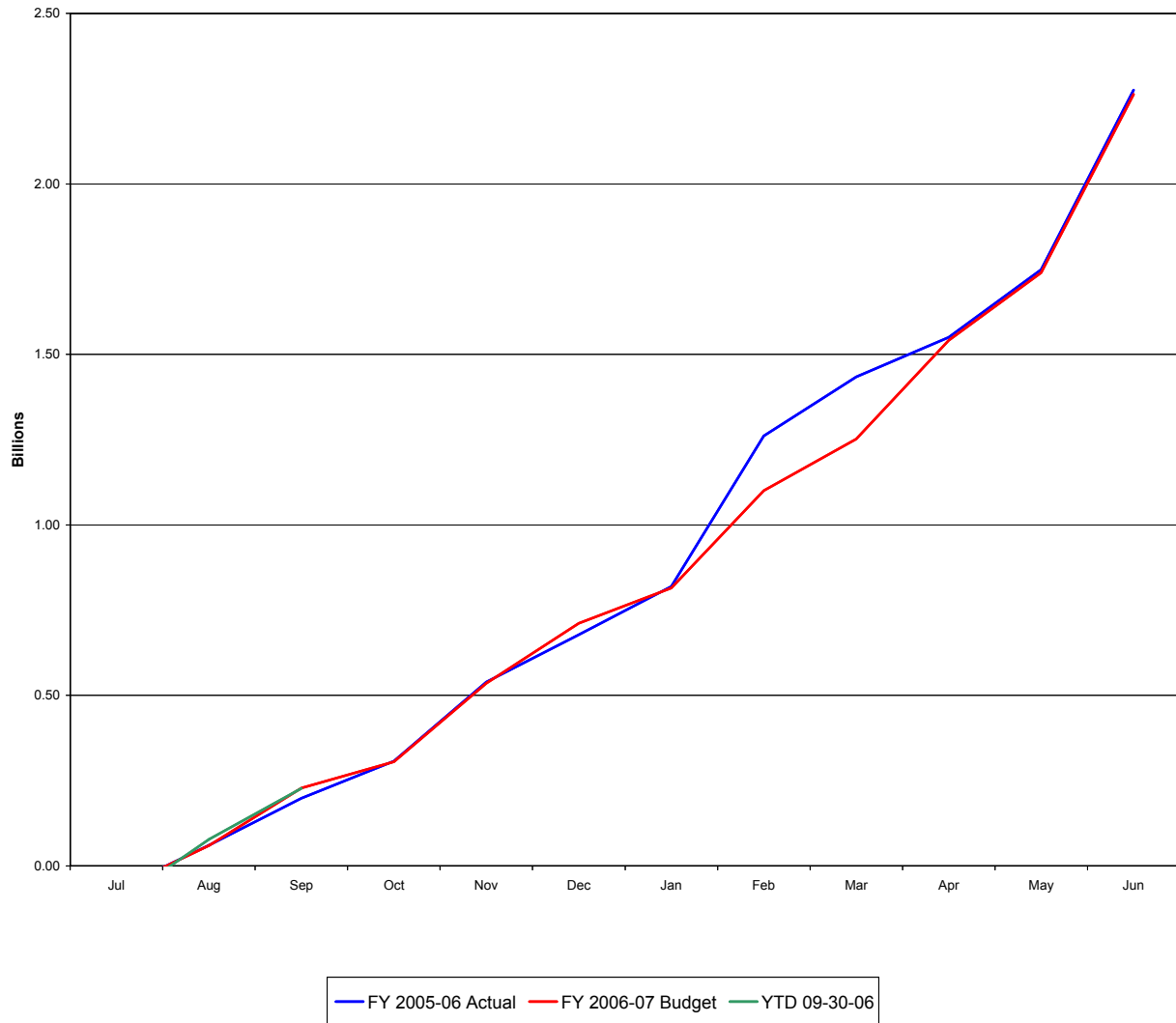
**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
599	O. C. Special Financing Authority Debt Service	Variance due to timing difference in recording trustee activity.
<b>PROGRAM VII - INSURANCE, RESERVES &amp; MISC</b>		
<b>GENERAL FUND</b>		
004	Miscellaneous	The variance is related to timing of receipt of revenue from retirement charges to departments. In FY 2005-06, the 1st Quarter included 7 pay periods compared to 6 pay periods associated with the 1st Quarter of FY 2006-07.
056	Employee Benefits	The 3% administrative revenue for Agency 056 is tied to the health and dental premiums and is collected via the payroll. The budget for FY 06-07 first quarter is allocated based upon FY 05-06 first quarter actuals. In FY 05-06, there were 27 pay periods rather than 26. July 2005 was a 3 pay period month. There were no 3 pay period months during the first quarter of FY 06-07. FY 06-07 has been budgeted for 26 pay periods. The biweekly payroll revenue for FY 06-07 is consistent with the revenue in FY 05-06. Additionally, there is a variance is due to the Wellness Program. The budget has \$160,000 for the Wellness Program. The RFP for the vendor is in progress. However, no revenue for this program has been charged to the agencies. This revenue variance is being offset by a expenditure savings.
<b>NON-GENERAL FUND</b>		
290	Health Maintenance Organization Health Plans ISF	The Revenue and fund balance variance was created due to the conversion of Trust Fund 300/305 to ISF 290 in Fiscal Year 2005-06. When Fund 290 was established, \$1.6 million was transferred from Trust Fund 300 to the ISF 290. The actuals in FY 06-07 only includes the premium revenue.
292	Self-Insured PPO Health Plans ISF	The budget for FY 06-07 first quarter is allocated based upon FY 05-06 first quarter actuals. In FY 05-06, there were 27 pay periods rather than 26. July 2005 was a 3 pay period month. There were no 3 pay period months during the first quarter of FY 06-07, which is creating a variance. FY 06-07 has been budgeted for 26 pay periods. The biweekly payroll revenue in the first quarter of FY 06-07 is consistent with the revenue in FY 05-06.
293	Workers' Compensation Internal Service Fund	The variance is caused by an increase in Interest earnings due to a higher cash balance and higher interest rates.
294	Property and Casualty Risk Internal Service Fund	The variance is caused by an increase in Interest earnings due to higher interest rates.
295	Retiree Medical Internal Service Fund	In Aug and Sept 05, funding from ISF 295 was used rather than funding from the Retiree Medical Benefit Reserve. In FY 06-07 funding from Retiree Medical Benefit Reserve is being transferred into ISF 295 and is creating an increase in revenue when compared to the trend of last fiscal year.
296	Transportation Internal Service Fund	Revenue variance due to the delay in billings for Object 7590 Charges for Services for FY06/07. ISF Funds are reimbursed by charges for services rendered to various Departments and County Agencies.
297	Reprographics Internal Service Fund	In the 1st Quarter of FY06/07 the demand for jobs to be sent out has decreased; these jobs bring in 100% revenue. This ISF Fund is reimbursed by charges for services rendered to various Departments and County Agencies.
29Z	Life Insurance Internal Service Fund	The Revenue and fund balance variance was created due to the conversion of Trust Fund 300, 304 to ISF 29Z in Fiscal Year 2005-06. When Fund 29Z was established, \$2.9 million was transferred from Trust Fund 300, 304 to Fund 29Z. The actuals in FY 06-07 only include the premium revenue.

Source: County agencies/departments



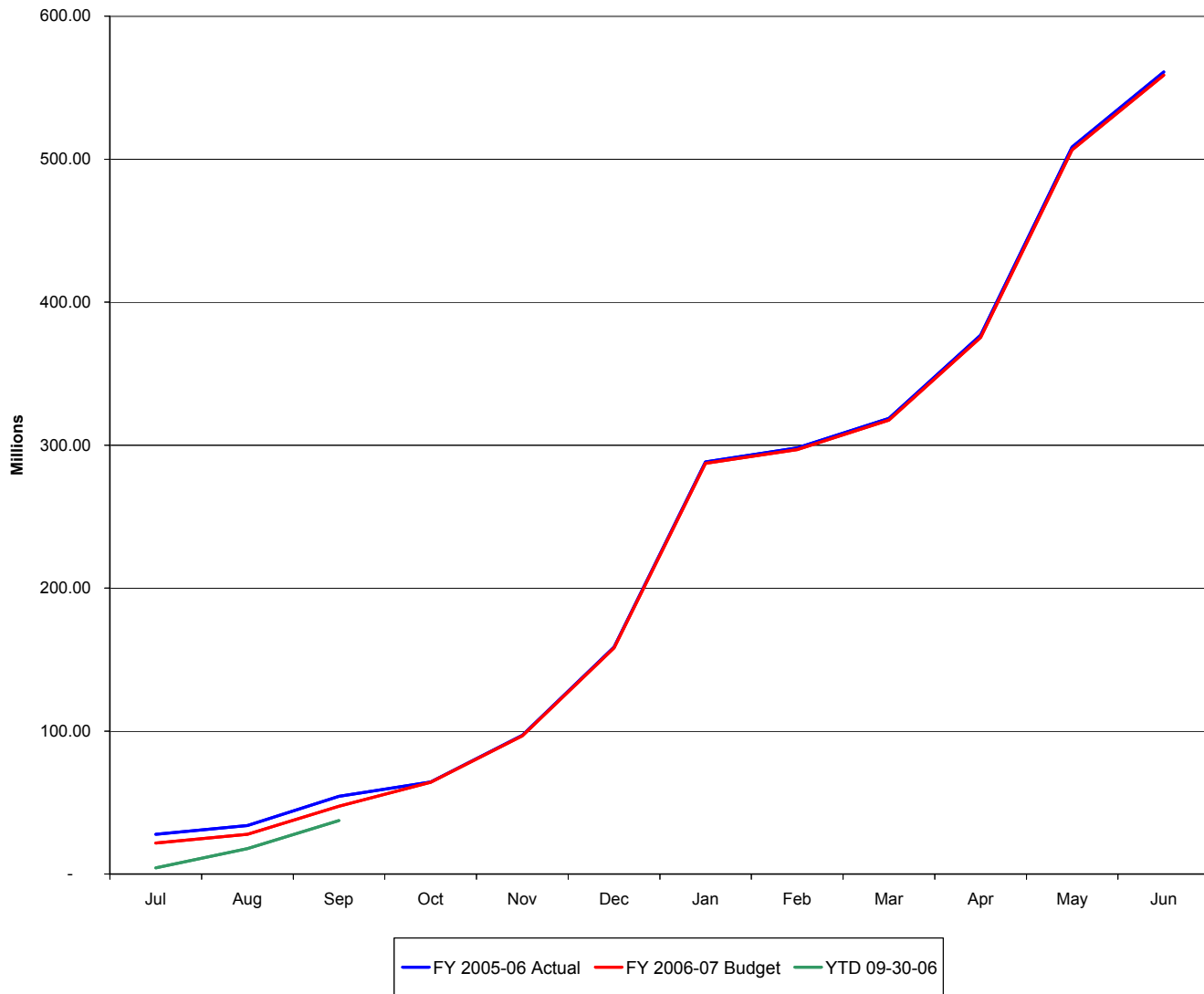
## GENERAL FUND REVENUE



	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 09-30-06 Based on Prior Year Actuals	Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06	Percent Variance Actual to Budget as of 09-30-06
Revenue	2.28	2.26	0.23	0.23	(0.00)	-0.34%
(In Billions of Dollars)						

Source: FS17A101 Revenue Budget to Actual

## GENERAL PURPOSE REVENUE



Source	FY 2005-06 Actual	FY 2006-07		Actual as of 09-30-06	Variance Actual to Budget as of 09-30-06	Percent Variance Actual to Budget as of 09-30-06
		Current Modified Budget	at 09-30-06 Based on Prior Year Actuals			
Property Taxes[1]	426.60	449.28	18.30	13.87	(4.43)	-24.22%
Vehicle License Fees (VLF)[2]	78.66	59.51	23.37	11.67	(11.70)	-50.06%
Interest	14.43	14.66	2.44	4.33	1.89	77.73%
Miscellaneous Revenue	16.89	13.88	1.33	1.14	(0.19)	-13.95%
Property Tax Administration	6.89	8.81	0.00	0.00	0.00	N/A
Operating Transfers	5.80	1.21	0.00	2.84	2.84	100.00%
Sales and Other Tax	9.57	9.25	1.90	3.39	1.49	78.16%
Franchises, Rents, Concessions	2.13	2.09	0.01	0.04	0.02	161.73%
<b>Total</b>	<b>560.97</b>	<b>558.69</b>	<b>47.35</b>	<b>37.28</b>	<b>(10.07)</b>	<b>-21.26%</b>

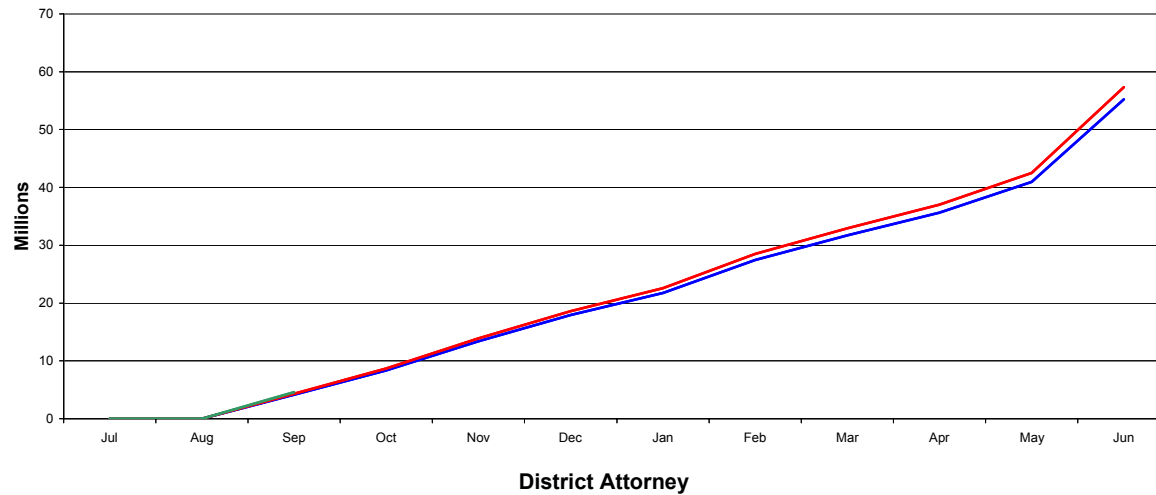
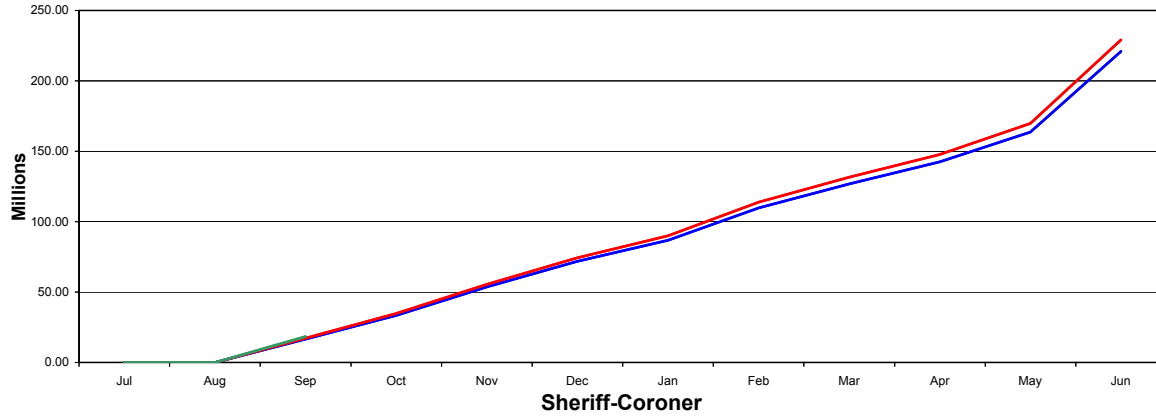
(In Millions of Dollars)

[1] Actuals are lower compared to prior fiscal year due to the timing of revenue receipts.

[2] Actuals are lower compared to prior fiscal year due to receipt of \$26.5M VLF gap loan repayment during the first quarter of FY 05-06.

Source: FS17A101 Revenue Budget to Actual

## PROPOSITION 172 PUBLIC SAFETY SALES TAX REVENUE

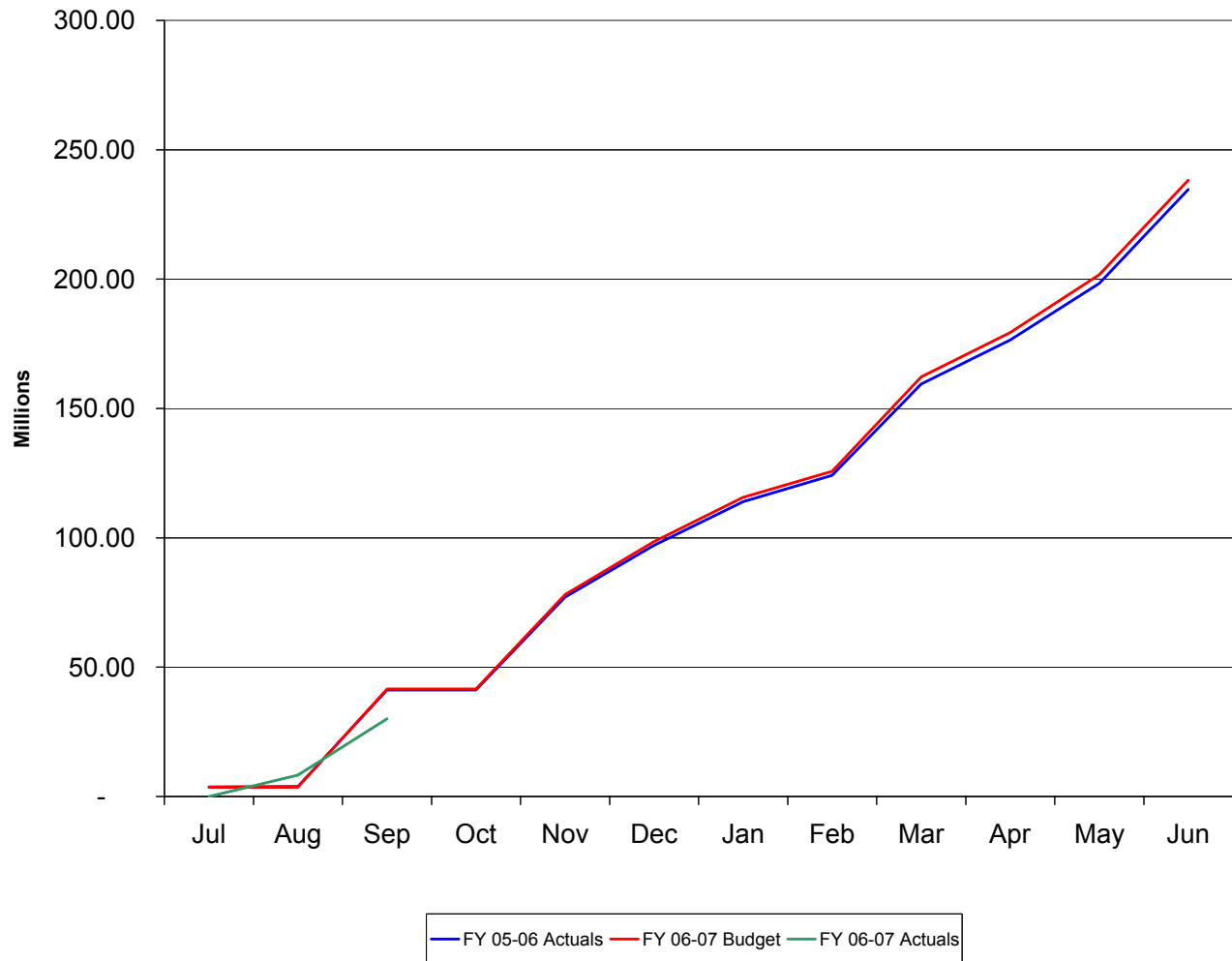


Agency	FY 2005-06	FY 2006-07	Budget	Actual	Variance	Percent Variance
	Actual	Current Modified	at 09-30-06 Based	as of 09-30-06	Actual to Budget	Actual to Budget
		Budget	on Prior Year Actuals		as of 09-30-06	as of 09-30-06
Sheriff-Coroner (060)	220.85	228.99	17.17	18.41	1.24	7.24%
District Attorney (026)	55.21	57.31	4.30	4.60	0.31	7.12%
	<b>276.06</b>	<b>286.30</b>	<b>21.47</b>	<b>23.02</b>	<b>1.55</b>	<b>7.21%</b>
(In Millions of Dollars)						

**Notes:**

1. Actual YTD as of 09-30-06 reflects sales for the period May 2005 through July 2006.
2. Actual YTD as of 09-30-06 reflects revenue received from the State via Trust Fund 212, Public Safety Augmentation.

## Health and Welfare Realignment Revenue

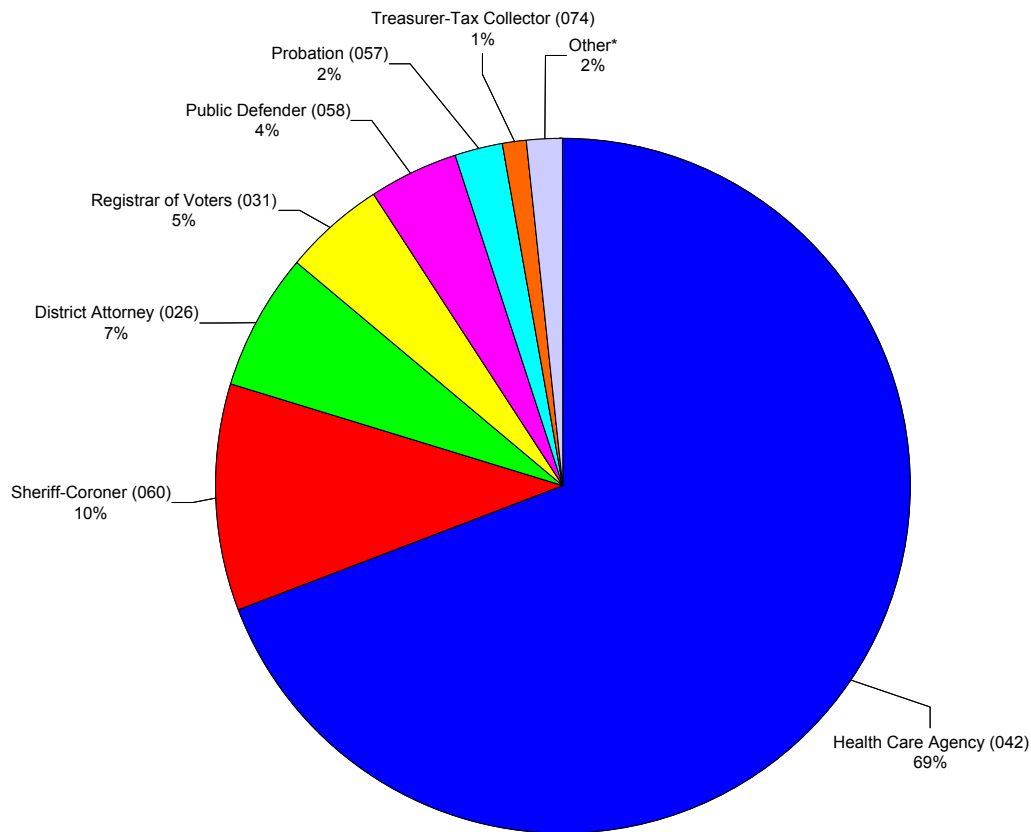


Agency	FY 2005-06	FY 2006-07	Budget	Actual as of 09-30-06	Variance	Percent Variance
	Actual	Current Modified Budget	at 09-30-06 Based on Prior Year Actuals		Actual to Budget as of 09-30-06	Actual to Budget as of 09-30-06
Health Services (042)	92.65	97.77	22.19	15.37	(6.82)	-30.74%
Mental Health Services (042)	72.20	74.71	4.70	9.18	4.49	95.53%
Social Services (063/064/066/14T)	66.60	62.63	14.36	5.22	(9.13)	-63.63%
Probation (057)	3.13	3.13	0.29	0.29	0.00	0.98%
	<b>234.59</b>	<b>238.23</b>	<b>41.53</b>	<b>30.07</b>	<b>(11.46)</b>	<b>-27.61%</b>

(In Millions of Dollars)

NOTE: Realignment revenue receipts during the first quarter of FY 05-06 included an additional allocation by the State based on caseload growth back to 1998. No additional allocation is included in the FY 06-07 first quarter receipts, resulting in a negative variance.

## SB90 Revenue Owed to the County



Fiscal Year	Health Care Agency (042)*	Sheriff-Coroner (060)	District Attorney (026)	Registrar of Voters (031)	Public Defender (058)	Probation (057)	Treasurer-Tax Collector (074)	Other**	Total by Fiscal Year
94/95	0	146,046	243,569	0	0	28,353	0	0	417,968
95/96	0	203,413	198,859	0	0	17,827	0	0	420,099
96/97	0	428,041	308,784	0	0	49,190	22,496	0	808,511
97/98	54,624	595,968	233,674	0	14,074	46,569	41,910	13,450	1,000,269
98/99	66,375	527,822	204,436	0	0	44,418	41,853	25,977	910,881
99/00	3,712,089	657,596	173,953	26,176	17,950	39,968	48,833	19,954	4,696,519
00/01	(1,314,963)	621,847	429,245	407,937	(11,731)	30,571	59,787	121,145	343,838
01/02	12,098,333	854,843	338,102	477,782	525,526	73,128	45,765	185,537	14,599,016
02/03	22,000,461	1,590,375	934,510	715,319	924,772	320,088	490,247	293,618	27,269,390
03/04	7,031,301	628,662	855,103	1,029,853	812,607	372,656	20,316	247,733	10,998,231
04/05	68,462	481,614	19,258	4,275	23,604	89,934	0	128,333	815,480
05/06***	1,810,507	146,080	409,158	303,274	557,298	245,081	19,342	45,957	3,536,697
<b>Total by Department</b>	<b>45,527,189</b>	<b>6,882,307</b>	<b>4,348,651</b>	<b>2,964,616</b>	<b>2,864,100</b>	<b>1,357,783</b>	<b>790,549</b>	<b>1,081,704</b>	<b>65,816,899</b>

\* Amounts for FYs 99-00 through 02-03 include adjustments to remove costs associated with HCA's claims for the Handicapped and Disabled Students Mandate (CH 1747/84), which were disallowed in the State Controller's audit. The total disallowed amount is \$7.3 million.

\*\* Includes Alternate Defense, Auditor-Controller, Resources & Development Management Department, Public Administrator/Guardian, Clerk of the Board, County Executive Office, County Counsel, Internal Audit, John Wayne Airport, Integrated Waste Management Department, Orange County Public Library, Office of Protocol, and Emergency Management

\*\*\* 05/06 Amounts are estimates

Source: Auditor-Controller, SB90 Payments Owed to the County of Orange as of June 2006